

**SPECIFICATION AMENDMENT**

1. Please replace the abstract with the following amended abstract:

A semiconductor device ~~comprises~~has a semiconductor substrate, an insulating layer on top of the substrate, a lateral field effect transistor ~~comprising~~with a drain region and a source region arranged in the substrate and a gate arranged above the substrate within the insulating layer, a drain runner arranged on top of the insulator layer above the drain region, a source runner arranged on top of the insulator layer above the source region, a gate runner arranged on top of the insulator layer outside an area defined by the drain runner and the source runner, a first coupling structure ~~comprising~~with a via for coupling the drain runner with the drain region, and a second coupling structure ~~comprising~~with a via for coupling the source runner with the source region.